

**PERFORMANCE SKILLS EVALUATION CHECKLIST
(OPTIONAL)**

May be used by student or teacher to record ongoing progress.

Student Name: _____ **Period:** _____

Performance rating scale:

- 4 = Highly Skilled Successfully demonstrated without supervision
3 = Moderately Skilled Successfully demonstrated with limited supervision
2 = Limited Skill Demonstrated with close supervision
1 = Not Skilled Demonstration requires direct instruction and supervision

A minimum score of 3 for each of the following performance skills must be achieved to meet state skill certification requirements—which represents attaining at least 80% competency on the applicable state core standards.

PERFORMANCE SKILLS STANDARDS				
STANDARD 02 – Payroll	1	2	3	4
<i>Calculate, Prepare, Journalize, and Post employee payroll records.</i> <i>Calculate, Prepare, Journalize, and Post employer payroll tax records.</i>				
STANDARD 03 – Business Transactions	1	2	3	4
<i>Journalize and post business transactions for the sale of merchandise with cash.</i> <i>Journalize and post business transactions for the sale of merchandise on account.</i> <i>Journalize and post business transactions for the purchase of merchandise with cash.</i> <i>Journalize and post business transactions for the purchase of merchandise on account.</i> <i>Journalize and post business transactions for the return of merchandise.</i>				
STANDARD 04 – Uncollectible Accounts	1	2	3	4
<i>Journalize and post the entry to record the Direct Write-Off and Allowance Methods of an uncollectible accounts receivable.</i> <i>Journalize and post the adjusting entry for collecting a previously written-off account.</i>				

Student Name: _____

STANDARD 05 – Depreciation of Assets	1	2	3	4
<i>Estimate, journalize, and post depreciation expense using the Straight-Line Method.</i>				
STANDARD 06 – Adjusting Entries	1	2	3	4
<i>Journalize and post adjusting entries.</i>				
STANDARD 07 – Financial Statements	1	2	3	4
<i>Prepare and analyze Financial Statements for Partnerships and Corporations.</i>				
STANDARD 08 – Forms of Business Ownership	1	2	3	4
<i>Identify the three forms of business ownership.</i> <i>List the advantages and disadvantages of the three forms of business ownership.</i>				